



January 21, 2004

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## SENATE BILL No. 23

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DIGEST OF SB 23 (Updated January 15, 2004 12:53 pm - DI 44)

**Citations Affected:** IC 6-4.1; noncode.

**Synopsis:** Provides that a spouse, widow, or widower of a child of the transferor is a Class A transferee, rather than a Class B transferee, for purposes of the inheritance tax.

**Effective:** July 1, 2004.

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### Zakas

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November 18, 2003, read first time and referred to Committee on Rules and Legislative Procedure.  
December 5, 2003, amended; reassigned to Committee on Finance.  
January 20, 2004, reported favorably — Do Pass.

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SB 23—LS 6029/DI 13+



January 21, 2004

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

## SENATE BILL No. 23

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-4.1-1-3 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 3. (a) "Class A  
3 transferee" means a transferee who is a:

4 (1) lineal ancestor or lineal descendant of the transferor; **or**

5 (2) **spouse, widow, or widower of a child of the transferor.**

6 (b) "Class B transferee" means a transferee who is a:

7 (1) brother or sister of the transferor; **or**

8 (2) descendant of a brother or sister of the transferor. ~~or~~

9 ~~(3) spouse, widow, or widower of a child of the transferor.~~

10 (c) "Class C transferee" means a transferee, except a surviving  
11 spouse, who is neither a Class A nor a Class B transferee.

12 (d) For purposes of this section, a legally adopted child is to be  
13 treated as if he were the natural child of his adopting parent. For  
14 purposes of this section, if a relationship of loco parentis has existed for  
15 at least ten (10) years and if the relationship began before the child's  
16 fifteenth birthday, the child is to be considered the natural child of the  
17 loco parentis parent.

SB 23—LS 6029/DI 13+



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1       SECTION 2. [EFFECTIVE JULY 1, 2004] IC 6-4.1-1-3, as  
2       amended by this act, applies to the estate of a person who dies after  
3       June 30, 2004.

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SENATE MOTION

Madam President: I move that Senator Garton be removed as author of Senate Bill 23 and that Senator Zakas be substituted therefor.

GARTON

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## COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 23, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Finance.

(Reference is to SB 23 as introduced.)

GARTON, Chairperson

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## COMMITTEE REPORT

Madam President: The Senate Committee on Finance, to which was referred Senate Bill No. 23, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to Senate Bill 23 as printed December 8, 2003.)

BORST, Chairperson

Committee Vote: Yeas 9, Nays 4.

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**Y**

